

July 1, 2008

Attachment A

## DSS Budget Office Fiscal Monitoring Spreadsheet

COUNTY: Mecklenburg

LBL: Karen Calhoun

DATE: 9-3-2008 Review month/year: June 2008

### Programs (Food & Nutrition Services (FNS), Child Support (IV-D) and TANF:

#### Food & Nutrition Services and TANF

(If county does not operate Child Support or operated elsewhere in county government or contract, notate): County does **not** operate Child Support, it is state operated.

### **DSS-1571: Part I** (Administrative Costs):

☒ DSS-1571 payroll entries verified to general ledger ☐ Direct Worker Certifications reviewed

Comments/findings: ...Payroll expenditures posted to the county's general ledger match the DSS 1571 for FNS and TANF workers. Direct worker certifications were not used - FNS workers perform work in multiple eligibility programs and must keep DSS 2203 day sheets. TANF workers also work in multiple service programs and must keep DSS 4263 day sheets.

Day Sheets reviewed: ☒ DSS 2203 for FNS ☒ DSS 4263 for TANF ☐ Non-applicable for CSE

Comments/findings: ...Reviewed FNS workers that completed automated DSS-2203 with time split between FNS, All County General Assistance, Medicaid and Work First cash assistance. Mecklenburg has a total of 206 FNS workers, a 5% sample of 10 workers were randomly reviewed. Reviewed the percentage of time for all TANF coding reported on the DSS-4263.

☒ Percent of time report reviewed for minutes to Program Code R/TANF

Comments/findings: ...Reviewed the Percentage of Time report for all R/TANF coding. 121 workers reported time to R in June 2008. A 5% sample of 6 workers was randomly pulled as follows: J. Alston 38%; T. Nichols 73%; L. Jackson .08%; J. Cannon .06%; S. Ervin .49%; and C. Benson .07%.

Staff coded properly to: ☒ 64-14-B, 65-14-B, 65-16-B for FNS ☐ 79-09-C or 79-10-C for IV-D ☒ 54-10-A/54-12-A/54-18-A for TANF

Comments/findings: ...Reviewed 10 FNS workers - all were reported correctly to 64-14-B on the DSS 1571, Part IB. For the 6 staff reporting time to R/TANF - all were reported correctly to 54-10-A on the 1571, Part IA. Salary and benefits for all staff reviewed matched from payroll to the 1571.

### **DSS-1571: Part II** (Statement of Administrative Costs and Purchased Services):

☒ County General Ledger matches payment ☒ Reviewed 1571, Part II to insure cost reported correctly

Comments/findings: ...All Part II costs reviewed matched the county general ledger.

FNS Employment & Training Vouchers: ☒ Voucher request for payments reviewed Part II code: 458 or 472

Comments/findings (if county not E&T or no payments made, document): ...Costs claimed under Part II code 458 totaled \$2,450 for 245 clients issued at \$10 each - total claimed matched county general ledger amounts. Randomly reviewed 5% sample or 12 actual case vouchers by client and these matched county general ledger as well.

July 1, 2008

Attachment A

IV-D:

☐ Reviewed all expenditures posted to Part II by correct code: 123, 423, 432, 449, or 450.

Comments/findings: .....

TANF:

☒ Reviewed all expenditures posted to Part II by correct code: 204, 205, 206, 207, 227, 228, 229, 238, 246, 273, 276, 280, 281, or 288.

Comments/findings: ...Reviewed costs claimed under Part II code 207 totaling \$121,930.83, and code 276 totaling \$28,235. Each of these costs are contracted amounts claimed for purchased services for the Work First program. The general ledger reflected 5 checks written to contract vendors totaling \$121,930.83 for Child and Family Enrichment services, and 1 check written to a single contract vendor, Community Link, totaling \$28,235 for housing assistance. Part II costs claimed matched to county general ledger.

**DSS-1571: Part IV** (Purchased Services and Fees):

IV-D (Fees): ☐ Verified fees are posted to county general ledger and receipts issued

Comments/findings: .....

☐ Verified fees are posted on 1571, Part IV using code 435-3 or 436-3

Comments/findings: .....

TANF: ☒ Part IV codes reviewed by Program Code T, unless program service code is 351

Comments/findings: ...Cost reported on the DSS 1571, Part IV were coded to Service Code 551, Program Code T for TANF totaling \$1,025. The county general ledger matched this amount with 4 checks totaling \$200 each and 1 check totaling \$225 for 5 clients receiving psychological evaluations. Part IV Code 551 is the correct service code for mental health services. ....